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suggestiveness of England's experience in connection with our own problem of the general property tax.

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The Exchequer in the Twelfth Century. By REGINALD L. POOLE. The Ford Lectures Delivered in the University of Oxford in Michaelmas Term, 1911. (Oxford: The Clarendon Press. 1912. Pp. ix, 195. 6s. 6d.)

This book describes the beginnings of part of one of the modern complex systems of administration, the central financial machinery, the exchequer of England in the twelfth century. It is, therefore, not a financial history, nor a history of taxation, but would form a chapter in such a work. The author reviews the literature on the subject and then sketches the system of payments and accounting to the king before the time of Henry II, the most noteworthy feature of which was a method of auditing the accounts worked out by counters on a chequered table and recorded on rolls. This took place before 1118 and from the chequered table (*scaccarium*) we get the term exchequer. Then follows a description of the exchequer mainly under Henry II, its officials, their duties and emoluments, the way in which payments were made and the method of drawing up the rolls; a final chapter treats of the exchequer as a court. The most valuable single source used is the *Dialogus de Scaccario*, a work written a little before 1180 by Richard Fitz-Neal, the king's treasurer. Through it, more is known of the central financial department of Henry II than of that of any other mediaeval king. Modern writers find that the treasurer was, in general, accurate when he dealt with details of administration, but was quite liable to go wrong when he tried to explain the origin of some office or practice. To the careful study of the *Dialogus* and of other sources, like the Pipe Rolls, Professor Poole has added discriminating use of the results of the investigations of other scholars in the field of early financial history and has thus produced an excellent essay on the whole subject of the exchequer and its origin. The matter is technical, but he has made his book readable. One can wish that he will find an opportunity to give us the results of his work on the sources of the king's income. There is a useful index.

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